

TABLE 4G
Personal Income Tax Statistics
PART-YEAR AND NONRESIDENT RETURNS
1994 TAXABLE YEAR

Item	Number	Amount (000)
Number of Returns - All	547,154	\$ -
Number of Returns - Taxable	360,096	-
Federal AGI	547,154	52,835,402
California Adjustments	547,154	2,192,236
California AGI	547,154	12,255,841
California Deductions	547,154	8,014,695
Taxable Income	547,154	49,545,465
Total Tax Liability	547,154	642,491
Salaries and Wages	425,118	28,770,726
Interest	401,299	4,445,268
Dividends	211,588	2,976,180
Taxable Pensions and Annuities	123,847	2,281,437
Business Income - Profit	81,328	2,432,772
Business Income - Loss	40,508	438,883
Farm Income - Profit	1,821	20,987
Farm Income - Loss	9,190	217,689
Partnerships and S Corporations - Profit	67,346	12,793,738
Partnerships and S Corporations - Loss	28,173	3,170,648
Rents and Royalties - Profit	55,487	1,036,716
Rents and Royalties - Loss	69,416	773,867
Net Sale of Capital Assets - Profit	136,756	9,666,793
Net Sale of Capital Assets - Loss	67,021	142,912
All Other Income Sources - Profit	256,725	2,832,395
All Other Income Sources - Loss	38,993	6,232,870
Individual Retirement Plan	30,345	47,254
Half Self-Employment Tax	95,436	209,217
Self Employed Health Insurance	25,426	26,195
Self Employed Retirement Plan	20,821	334,121
Penalty on Early Withdrawal on Savings	4,881	858
Alimony Paid	10,535	184,223
Total Adjustments	201,112	1,103,391
California Adjustments - Subtractions	269,676	5,823,562
California Adjustments - Additions	141,195	8,015,800
Medical Expenses	45,846	211,397
State and Local Income Taxes	249,709	3,373,189
Real Estate Taxes	212,993	784,559
Other Taxes	68,333	83,096
Total Taxes	270,950	4,290,047
Mortgage Interest	193,047	2,101,109
Points, Investment and Personal Interest	75,514	1,305,473
Total Interest	202,529	3,406,582
Cash/Check Contributions	217,011	16,042,374
Non-Cash Contributions	122,332	1,648,003
Contribution Carryover	5,416	373,348
Total Contributions	224,468	2,515,632
Casualty and Theft Losses	1,729	31,269
Moving Expenses	95,305	270,829
All Other Deductions	99,473	867,583
Calif Adjs. to Fed. Itemized Deductions	331,469	3,549,351
California Itemized Deductions	241,354	6,915,959
California Standard Deductions	305,795	1,098,733
Personal Exemption Credit	810,817	52,700
Dependent Exemption Credit	295,850	19,232
Senior/Blind Exemption Credits	106,740	6,939
Political Contributions	11	9
Residential Rental and Farm Sales Credit	700	146
Rideshare - Vanpool Credit	203	25
Other Special Credits	3,805	1,871
Total Special Credits	32,964	35,495
G-1 Tax/5870A Tax	2,695	942
Alternative Minimum Tax	17,356	5,850
Other Taxes	11,676	3,710
Taxes Withheld	314,260	392,734
Estimated Taxes Paid	67,814	306,288
Excess State Disability Insurance (SDI)	5,416	807
Overpayment	249,754	180,188
Credit to Next Year's tax	25,815	46,514
Total Voluntary Contributions	4,263	64
Refund	231,795	134,455
Tax Due	176,633	123,013
Remittance Amount	159,587	106,052

Footnotes follow this section.